

STATE OF ILLINOIS

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Facility Name & ID Number Champaign County Nursing Home# 0001636 Report Period Beginning: 12/01/04 Ending: 11/30/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>153</u>	Skilled (SNF)	<u>153</u>	<u>55,845</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>56</u>	Intermediate (ICF)	<u>56</u>	<u>20,440</u>	3
4		Intermediate/DD			4
5	<u>34</u>	Sheltered Care (SC)	<u>34</u>	<u>12,410</u>	5
6		ICF/DD 16 or Less			6
7	<u>243</u>	TOTALS	<u>243</u>	<u>88,695</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>1,482</u>	<u>658</u>	<u>5,087</u>	<u>7,227</u>	8
9	SNF/PED					9
10	ICF	<u>39,265</u>	<u>22,765</u>		<u>62,030</u>	10
11	ICF/DD					11
12	SC	<u>2,338</u>	<u>1,457</u>		<u>3,795</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>43,085</u>	<u>24,880</u>	<u>5,087</u>	<u>73,052</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 82.36%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)Adult Day Care; Child Day Care

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒NO ☐

I. On what date did you start providing long term care at this location

Date started 1943

J. Was the facility purchased or leased after January 1, 1978?

YES ☐Date N/ANO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 153and days of care provided 5,087Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year

YES ☒NO ☐Tax Year: 11/30/05 Fiscal Year: 11/30/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Champaign County Nursing Home # 0001636 Report Period Beginning: 12/01/04 Ending: 11/30/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	861,868	63,783	19,858	945,509		945,509	(2,399)	943,110		1
2	Food Purchase		578,125		578,125		578,125	(23,349)	554,776		2
3	Housekeeping	422,911	37,193	125	460,229		460,229	(3,577)	456,652		3
4	Laundry	138,463	27,799		166,262		166,262		166,262		4
5	Heat and Other Utilities			378,391	378,391		378,391	(36,268)	342,123		5
6	Maintenance	118,917	11,980	86,012	216,909		216,909	(9,392)	207,517		6
7	Other (specify):*										7
8	TOTAL General Services	1,542,159	718,880	484,386	2,745,425		2,745,425	(74,985)	2,670,440		8
	B. Health Care and Programs										
9	Medical Director			4,200	4,200		4,200		4,200		9
10	Nursing and Medical Records	3,740,533	265,379	247,838	4,253,750		4,253,750	(293)	4,253,457		10
10a	Therapy	48,986	1,258	230,412	280,656		280,656		280,656		10a
11	Activities	197,950	5,046	11	203,007		203,007		203,007		11
12	Social Services	118,641	1		118,642		118,642		118,642		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Day Care Expenses	317,157	1,626	114,516	433,299		433,299	(433,299)			15
16	TOTAL Health Care and Programs	4,423,267	273,310	596,977	5,293,554		5,293,554	(433,592)	4,859,962		16
	C. General Administration										
17	Administrative	151,032		55,544	206,576		206,576	(787)	205,789		17
18	Directors Fees										18
19	Professional Services			44,129	44,129		44,129	(5,973)	38,156		19
20	Dues, Fees, Subscriptions & Promotion			41,197	41,197		41,197	(3,478)	37,719		20
21	Clerical & General Office Expense	344,800	15,221	63,468	423,489		423,489	(17,850)	405,639		21
22	Employee Benefits & Payroll Tax			1,865,488	1,865,488		1,865,488	10,685	1,876,173		22
23	Inservice Training & Education			2,526	2,526		2,526		2,526		23
24	Travel and Seminar			8,805	8,805		8,805		8,805		24
25	Other Admin. Staff Transportation			2,159	2,159		2,159	(31)	2,128		25
26	Insurance-Prop.Liab.Malpractice			234,570	234,570		234,570	(3,906)	230,664		26
27	Other (specify):*										27
28	TOTAL General Administration	495,832	15,221	2,317,886	2,828,939		2,828,939	(21,340)	2,807,599		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,461,258	1,007,411	3,399,249	10,867,918		10,867,918	(529,917)	10,338,001		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

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Facility Name & ID Number Champaign County Nursing Home #0001636 Report Period Beginning: 12/01/04 Ending: 11/30/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			236,350	236,350		236,350	(27,679)	208,671			30
31	Amortization of Pre-Op. & Org											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			37,044	37,044		37,044		37,044			35
36	Other (specify): ^a											36
37	TOTAL Ownership			273,394	273,394		273,394	(27,679)	245,715			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:	32,552	144,235		176,787		176,787		176,787			39
40	Barber and Beauty Shops	52,254	1,660		53,914		53,914		53,914			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			114,428	114,428		114,428		114,428			42
43	Other (specify): ^a Nonallowable Cost			66,095	66,095		66,095	(66,095)				43
44	TOTAL Special Cost Centers	84,806	145,895	180,523	411,224		411,224	(66,095)	345,129			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,546,064	1,153,306	3,853,166	11,552,536		11,552,536	(623,691)	10,928,845			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$ (433,299)	15	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,426	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,730)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotiona	(3,478)	20		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising	(15,776)	21		29
30	Other-Attach Schedule See Attached Pg5A	(169,834)			30
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (623,691)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (623,691)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

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Page 5A

Champaign County Nursing Home

ID# 0001636

Report Period Beginning: 12/01/04

Ending: 11/30/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Non-employee training	\$ (549)	43	1
2	Public relations expense	(530)	43	2
3	Cable TV expense	(2,278)	43	3
4	General liability claims	(3,620)	43	4
5	Transfers to General Corp. Fund	(31,703)	43	5
6	Laboratory Fees	(11,511)	43	6
7	Disallow Medicare Ancillary Expense	(13,174)	43	7
8	Child Day Care Benefits	101,377	22	8
9	Offset revenue against employee benefits	(309)	22	9
10	Offset revenue against clerical expense	(1,174)	21	10
11	Offset revenue against nursing supplies	(293)	10	11
12	Offset revenue against food cost	(6,766)	2	12
13	Disallow out of period legal fees	(5,348)	19	13
14	Disallow Indirect Day Care Costs			14
15	Dietary	(2,399)	1	15
16	Food	(16,583)	2	16
17	Housekeeping	(3,577)	3	17
18	Utilities	(36,268)	5	18
19	Maintenance	(9,392)	6	19
20	Administrative	(787)	17	20
21	Professional Fees	(625)	19	21
22	Office Expense	(900)	21	22
23	Employee Benefits	(90,383)	22	23
24	Staff Transportation	(31)	25	24
25	Insurance	(3,906)	26	25
26	Depreciation	(29,105)	30	26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(169,834)		49

SEE ACCOUNTANTS' COMPILATION REPORT

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Summary A

Facility Name & ID Number Champaign County Nursing Home# 0001636

Report Period Beginning:

12/01/04

Ending:

11/30/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(2,399)	0	0	0	0	0	0	0	0	0	0	(2,399)	1
2	Food Purchase	(23,349)	0	0	0	0	0	0	0	0	0	0	(23,349)	2
3	Housekeeping	(3,577)	0	0	0	0	0	0	0	0	0	0	(3,577)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(36,268)	0	0	0	0	0	0	0	0	0	0	(36,268)	5
6	Maintenance	(9,392)	0	0	0	0	0	0	0	0	0	0	(9,392)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(74,985)	0	0	0	0	0	0	0	0	0	0	(74,985)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(293)	0	0	0	0	0	0	0	0	0	0	(293)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(433,299)	0	0	0	0	0	0	0	0	0	0	(433,299)	15
16	TOTAL Health Care and Programs	(433,592)	0	0	0	0	0	0	0	0	0	0	(433,592)	16
	C. General Administration													
17	Administrative	(787)	0	0	0	0	0	0	0	0	0	0	(787)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(5,973)	0	0	0	0	0	0	0	0	0	0	(5,973)	19
20	Fees, Subscriptions & Promotions	(3,478)	0	0	0	0	0	0	0	0	0	0	(3,478)	20
21	Clerical & General Office Expenses	(17,850)	0	0	0	0	0	0	0	0	0	0	(17,850)	21
22	Employee Benefits & Payroll Taxes	10,685	0	0	0	0	0	0	0	0	0	0	10,685	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(31)	0	0	0	0	0	0	0	0	0	0	(31)	25
26	Insurance-Prop.Liab.Malpractice	(3,906)	0	0	0	0	0	0	0	0	0	0	(3,906)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(21,340)	0	0	0	0	0	0	0	0	0	0	(21,340)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(529,917)	0	0	0	0	0	0	0	0	0	0	(529,917)	29

Facility Name & ID Number Champaign County Nursing Home# 0001636Report Period Beginning: 12/01/04Ending: 11/30/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Champaign County	100	N/A		N/A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	17	Treasury services	\$ 6,307	Champaign County	100.00%	\$ 6,307		1
2	V	17	Auditor's Office services	49,237	Champaign County	100.00%	49,237		2
3	V	22	IMRF	460,243	Champaign County	100.00%	460,243		3
4	V	22	FICA	463,920	Champaign County	100.00%	463,920		4
5	V	22	Workers Compensation Ins	200,429	Champaign County	100.00%	200,429		5
6	V	22	Unemployment Insurance	115,541	Champaign County	100.00%	115,541		6
7	V	22	Health Insurance	583,246	Champaign County	100.00%	583,246		7
8	V								8
9	V								9
10	V								10
11	V				Recorded on facility books and included on Schedule V, Column 5				11
12	V								12
13	V								13
14	Total			\$ 1,878,923			\$ 1,878,923	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Champaign County Nursing Home# 0001636Report Period Beginning: 12/01/04Ending: 11/30/05

VII. RELATED PARTIES (continued)

- B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI

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Facility Name & ID Number Champaign County Nursing Home # 0001636 Report Period Beginning: 12/01/04 Ending: 11/30/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3	See attached list	Board of Directors	Administrative	0.00	None	<1	<1%		None	N/A	3
4											4
5											5
6											6
7											7
8	Note: No board member provided services to the nursing home during the reporting period. No business entity owned by a board member conducted business transactions with the nursing home during the reporting period.										8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Champaign County Nursing Home# 0001636Report Period Beginning: 12/01/04Ending: 11/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Champaign County
 Street Address 1776 East Washington
 City / State / Zip Code Urbana, IL 61802
 Phone Number (217) 384-3776
 Fax Number (217) 337-0120

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Treasury Services	Direct Costs	1	All Co. Depts.	\$ 6,307	\$ 1	\$ 6,307	1
2	17	Auditor's Office Services	Direct Costs	1	All Co. Depts.	49,237	1	49,237	2
3	22	IMRF	Direct Costs	1	All Co. Depts.	460,243	1	460,243	3
4	22	FICA	Direct Costs	1	All Co. Depts.	463,920	1	463,920	4
5	22	Worker's Compensation Ins	Direct Costs	1	All Co. Depts.	200,429	1	200,429	5
6	22	Unemployment Insurance	Direct Costs	1	All Co. Depts.	115,541	1	115,541	6
7	22	Health Insurance	Direct Costs	1	All Co. Depts.	583,246	1	583,246	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,878,923	\$		\$ 1,878,923	25

Recorded on facility books and included on Schedule V, Column 1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Champaign County Nursing Home# 0001636Report Period Beginning: 12/01/04Ending: 11/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Champaign County Day Care
 Street Address 1701 East Main St.
 City / State / Zip Code Urbana, IL 61802
 Phone Number (217) 384-3784
 Fax Number (217) 337-0120

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Dietary	Meals	220,400	\$ 83,641	\$	6,322	\$ 2,399	1
2	2	Food	Meals	220,400	578,125		6,322	16,583	2
3	3	Housekeeping	Square Feet	63,455	37,318		6,082	3,577	3
4	5	Utilities	Square Feet	63,455	378,391		6,082	36,268	4
5	6	Maintenance	Square Feet	63,455	97,992		6,082	9,392	5
6	17	Administrative	Revenue	9,155,683	55,544		129,764	787	6
7	19	Professional Fees	Revenue	9,155,683	44,129		129,764	625	7
8	21	Office Expense	Revenue	9,155,683	63,468		129,764	900	8
9	22	Employee Benefits	Salaries	6,546,064	1,865,488		317,157	90,383	9
10	25	Staff Transportation	Revenue	9,155,683	2,159		129,764	31	10
11	26	Insurance - Auto	Direct	1	590		1	590	11
12	26	Insurance - Other	Revenue	9,155,683	233,980		129,764	3,316	12
13	30	Depreciation - Auto	Direct	1	7,135		1	7,135	13
14	30	Depreciation - Other	Square Feet	63,455	229,215		6,082	21,970	14
15									15
16									16
17									17
18		Day care costs eliminated on Schedule V, Column 7							18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,677,175	\$		\$ 193,956	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE											
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)											
	1	2	3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO				Original	Balance			
	A. Directly Facility Related										
	Long-Term										
1							\$	\$			\$
2				This page not applicable							
3											
4											
5											
	Working Capital										
6											
7											
8											
9	TOTAL Facility Related						\$	\$		\$	
	B. Non-Facility Related*										
10											
11											
12											
13											
14	TOTAL Non-Facility Related						\$	\$		\$	
15	TOTALS (line 9+line14)						\$	\$		\$	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
 (See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
 (See instructions.)

Facility Name & ID Number **Champaign County Nursing Home**# **0001636** Report Period Beginning: **12/01/04** Ending: **11/30/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000		8	
	2001		9	
	2002		10	
	2003		11	
	2004	N/A	12	
County Facility: Does not pay real estate tax.				

FOR OHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
14	PLUS APPEAL COST FROM LINE 5 \$ 14
15	LESS REFUND FROM LINE 6 \$ 15
16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Champaign County Nursing Home COUNTY Champaign

FACILITY IDPH LICENSE NUMBER 0001636

CONTACT PERSON REGARDING THIS REPORT Amanda Knight, Comptroller

TELEPHONE (217) 384 - 3784 FAX #: (217) 337 - 0120

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>Facility does not pay real estate taxes.</u>	<u></u>	\$ <u>N/A</u>	\$ <u></u>
2. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
3. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u></u>	\$ <u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? N/A YES N/A NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Champaign County Nursing Home# 0001636 Report Period Beginning:

12/01/04 Ending:

11/30/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 101,931 B. General Construction Type: Exterior Brick Frame Reinforced Concrete Number of Stories TwoC. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Champaign County Day CareAdult and Child Day Care Services6,082 Square feetF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>1,859,520</u>	<u>1865</u>	<u>\$ 2,100</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 2,100	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Champaign County Nursing Home

0001636

Report Period Beginning:

12/01/04

Ending:

11/30/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	153	1975	1973	\$ 2,085,435	\$ 52,136	40	\$ 52,136		\$ 1,681,383
5	56	1971	1971	734,760		25			734,760
6	34		1971	207,240		25			207,240
7		1989	1989	34,891	872	40	872		14,396
8									
Improvement Type**									
9	Building improvements		1972	10,300		25			10,300
10	Building improvements		1973	146,645		25			146,645
11	Building improvements		1974	288,473		25			288,473
12	Building improvements		1974	18,482	462	40	462		14,492
13	Building improvements		1975	25,353		25			25,353
14	Building improvements		1976	6,342		15			6,342
15	Building improvements		1977	3,399		15			3,399
16	Building improvements		1977	8,548		25			8,548
17	Building improvements		1980	2,469		15			2,469
18	Building improvements		1981	36,818		15			36,818
19	Building improvements		1982	57,322		15			57,322
20	Building improvements		1983	31,084		10			31,084
21	Building improvements		1984	223,985	9,344	24	9,344		200,900
22	Building improvements		1985	57,958	1,832	20	1,832		57,958
23	Building improvements		1986	254,092	10,164	25	10,164		198,193
24	Building improvements		1987	81,739	4,153	20	4,153		76,839
25	Building improvements		1988	345,563	13,823	25	13,823		241,896
26	Building improvements		1989	64,947	2,598	25	2,598		42,866
27	Building improvements		1990	251,292	10,052	25	10,052		155,802
28	Building improvements		1991	163,384	6,535	25	6,535		94,761
29	Building improvements		1992	138,101	5,524	25	5,524		74,575
30	Building improvements		1993	62,716	2,509	25	2,509		31,359
31	Building improvements		1994	360,106	14,404	25	14,404		165,648
32	Building improvements		1995	28,420	1,138	25	1,138		11,946
33	Building improvements		1996	21,058	842	15	842		8,001
34	Parking lot		1977	25,035		15			25,035
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Tree care	1981	\$ 465	\$	15	\$	\$	\$ 465	37
38	Landscaping additions	1982	1,870		10			1,870	38
39	Landscaping additions	1983	5,250		5			5,250	39
40	Landscaping additions	1987	3,491		5			3,491	40
41	Landscaping additions	1988	1,971		15			1,971	41
42	Landscaping additions	1989	6,125		15			6,125	42
43	Landscaping additions	1990	3,596	119	15	119		3,596	43
44	Landscaping additions	1991	11,069	738	15	738		10,706	44
45	Landscaping additions	1992	2,969	198	15	198		2,673	45
46	Parking lot expansior	1996	67,139	4,476	15	4,476		43,903	46
47	Smoke detectors	1997	4,524		5			4,524	47
48	Redecorating-ADC	1997	1,459		5			1,459	48
49	Sprinkler backflow prevento	1997	6,230	623	10	623		5,296	49
50	Fire door - Activity office	1997	626	63	10	63		534	50
51	Wall-Dietary	1997	705	70	10	70		597	51
52	Mini blinds - Dining area	1997	1,045		5			1,045	52
53	Tuckpointing - Administration bldg	1997	11,400	456	25	456		3,876	53
54	Flooring improvements	1997	3,306		5			3,306	54
55	Asbestos removal	1998	45,350	1,814	25	1,814		13,595	55
56	Project planning - ARD expansior	1998	35,513		5			35,513	56
57	Air conditioning - Chiller replacemen	1998	193,611	9,681	20	9,681		70,382	57
58	Hot water treatment svsten	1998	1,422		5			1,422	58
59	Pipe insulation	1998	3,201	160	20	160		1,200	59
60	Door sensor beam	1998	567		5			567	60
61	Vanity replacement (wing	1998	16,236	812	20	812		6,089	61
62	Shower tile replacement (B wing	1998	1,064	71	15	71		532	62
63	Heat exchanger replacemen	1998	4,417	442	10	442		3,314	63
64	Pipe insulation	1998	97	5	20	5		37	64
65	Asbestos removal	1998	4,792	192	25	192		1,439	65
66	Cable for computer	1999	7,350	490	15	490		3,185	66
67	Chiller replacement electrica	1999	3,465	173	20	173		1,125	67
68	Door alarm on B wing	1999	1,808	181	10	181		1,176	68
69	Carpet - 3 offices	1999	814		5			814	69
70	TOTAL (lines 4 thru 69)		\$ 6,228,904	\$ 157,152		\$ 157,152	\$	\$ 4,895,880	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,228,904	\$ 157,152		\$ 157,152	\$	\$ 4,895,880	1
2	Door alarm hook-up	1999	50	5	10	5		33	2
3	Stainless steel wall covering	1999	1,382	69	20	69		449	3
4	Flipper cabinet w/ hanging track	1999	297	20	15	20		130	4
5	Flipper cabinet w/ hanging track	1999	1,216	81	15	81		527	5
6	Door magnets (door alarms)	1999	144	14	10	14		92	6
7	Ceramic flooring	1999	3,192	160	20	160		1,039	7
8	Carpet in 2 offices	1999	918		5			918	8
9	Hollow metal door	1999	788	39	20	39		254	9
10	Annunciator	1999	400	40	10	40		260	10
11	Unit heater for bus ban	1999	569	38	15	38		247	11
12	Privacy panels & hardware	1999	518		5			518	12
13	A-wing nursing station	1999	4,333	289	15	289		1,841	13
14	Hook-up call system	1999	734	49	15	49		318	14
15	Computer cable	2000	810	54	15	54		311	15
16	Stainless folding for shower rooms	2000	578	58	15	58		333	16
17	Vinyl flooring	2000	960	176	10	176		960	17
18	Concrete fountain	2000	1,000	40	25	40		220	18
19	Remodel Annex corner	2001	443	89	5	89		372	19
20	Conversion of Activity room to Dining	2001	2,079	416	5	416		1,768	20
21	Major repair-Walk-in refrigerator	2001	526	53	5	53		377	21
22	Vinyl flooring	2001	898	90	5	90		637	22
23	Stairway tread	2001	1,495	150	5	150		1,059	23
24	Carpet - Canopy walkway	2001	980	196	5	196		800	24
25	Tree removal	2001	975	98	10	98		448	25
26	Fire alarm update	2001	1,273	127	10	127		614	26
27	Dishwasher fan	2001	4,285	429	10	429		2,002	27
28	ADC alarm	2001	566	57	10	57		266	28
29	Activity room phone system	2001	110	11	10	11		48	29
30	Wing door alarm	2001	886	89	10	89		400	30
31	Door alarm system	2001	857	86	10	86		380	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,262,166	\$ 160,175		\$ 160,175	\$	\$ 4,913,501	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,262,166	\$ 160,175		\$ 160,175		\$ 4,913,501	1
2	Hollow doors (3)	2002	635	32	20	32		125	2
3	Hollow door (1)	2002	514	26	20	26		97	3
4	Smoke detectors in ductwork	2002	23,325	2,333	10	2,333		8,813	4
5	Ductwork repair per Life Safety survey	2002	20,469	2,046	10	2,046		7,674	5
6	Smoke detectors in ductwork	2002	15,829	1,583	10	1,583		5,607	6
7	Air conditioner condensing unit	2002	971	65	15	65		217	7
8	Garage Door Repairs	2002	565	38	15	38		124	8
9	Removal of trees	2002	1,800	180	10	180		560	9
10	Sprinkler System Repair	2003	1,569	63	25	63		189	10
11	Compressor - Air Conditioner	2003	27,800	1,853	15	1,853		4,633	11
12	Heat Exchanger Repair	2003	5,559	371	15	371		772	12
13									13
14	Compressor - Walk in Cooler	2004	575	192	3	192		352	14
15	11 Sentry Door Alarms	2004	851	85	10	85		149	15
16	Security Lights	2004	6,526	653	40	653		1,088	16
17	Roof Repair	2004	2,600	260	10	260		390	17
18	Heating System Upgrade/Repair	2004	8,908	594	15	594		891	18
19	Door Alarms	2004	732	73	10	73		97	19
20	Land Improvements - Water Line Repair	2004	2,845	114	25	114		142	20
21									21
22	Hot Water Repair	2005	9,068	379	20	379		379	22
23									23
24									24
25									25
26									26
27	Less: Allocated to Day Care					(29,105)	(29,105)		27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,393,307	\$ 171,109		\$ 142,004	\$ (29,105)	\$ 4,945,794	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number: Champaign County Nursing Home

0001636

Report Period Beginning:

12/01/04

Ending:

11/30/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,582,158	\$ 52,541	\$ 53,967	\$ 1,426	3-15	\$ 1,408,854	71
72	Current Year Purchases	118,121	5,429	5,429		3-20	5,429	72
73	Fully Depreciated Assets	391,350					391,350	73
74								74
75	TOTALS	\$ 2,091,629	\$ 57,970	\$ 59,396	\$ 1,426		\$ 1,805,633	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Use	96 Ford Bus	1996	\$ 36,532	\$ 3,653	\$ 3,653		10	\$ 34,707	76
77	Resident Use	98 Dodge Van	1998	33,746	3,375	3,375		10	25,310	77
78	Resident Use	Lift for Van	2001	537	107	107		5	465	78
79	Resident Use	97 Ford	2002	1,358	136	136		10	441	79
80	TOTALS			\$ 72,173	\$ 7,271	\$ 7,271			\$ 60,923	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,559,209	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 236,350	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 208,671	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (27,679)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,812,350	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92	Design & legal fees for	\$ 323,250	92
93	new facility		93
94			94
95		\$ 323,250	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
 This amount was calculated by dividing the total amount to be amortized
 by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
 16. Rental Amount for movable equipment: \$ \$ 37,044 Description: Trash compactor - 3216, Mattress - 16004, Wound vac - 13914, Compressor - 3406, Other nursing - 504
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
 Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u> </u>
13.	<u>/2007</u>	\$ <u> </u>
14.	<u>/2008</u>	\$ <u> </u>

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Champaign County Nursing Home # 0001636 Report Period Beginning: 12/01/04 Ending: 11/30/05

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?	<input type="checkbox"/> YES	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	<input checked="" type="checkbox"/> NO	IN-HOUSE PROGRAM <input type="checkbox"/>	IN-HOUSE PROGRAM <input type="checkbox"/>
	IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>	
	COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER CNA <input type="text"/>	
	HOURS PER CNA <input type="text"/>		

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefit.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.

(c) For in-house training programs only. Do not include fringe benefit.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					1	Licensed Occupational Therapist	10A (2,3)	hrs	\$	3,158
2	Licensed Speech and Language Development Therapist	10A (3)	hrs		740	21,258		740	21,258	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A (2,3)	hrs		3,533	98,378	550	3,533	98,928	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				127,939		127,939	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	39 (1,2)	828	32,552			16,296	828	48,848	12
13	Other (specify):									13
14	TOTAL			\$ 32,552	7,431	\$ 207,113	\$ 145,493	8,259	\$ 385,158	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 223,035	\$ 223,035	1
2	Cash-Patient Deposits	18,938	18,938	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 27,424)	817,550	817,550	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	41,690	41,690	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Other Revenue Receivable</u>	193	193	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,101,406	\$ 1,101,406	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	2,100	2,100	13
14	Buildings, at Historical Cost	6,257,706	6,257,706	14
15	Leasehold Improvements, at Historical Cost	135,601	135,601	15
16	Equipment, at Historical Cost	2,163,802	2,163,802	16
17	Accumulated Depreciation (book methods)	(6,812,350)	(6,812,350)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp. <u>Const. in Progress</u>)	323,250	323,250	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,070,109	\$ 2,070,109	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,171,515	\$ 3,171,515	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 240,812	\$ 240,812	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	18,938	18,938	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	533,322	533,322	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due From Other Funds</u>	263,598	263,598	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,056,670	\$ 1,056,670	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,056,670	\$ 1,056,670	46
47	TOTAL EQUITY (page 18, line 24)	\$ 2,114,845	\$ 2,114,845	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,171,515	\$ 3,171,515	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,241,597	1
2	Restatements (describe):		2
3	Adjustment subsequent to prior report preparation	32,672	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,274,269	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,159,422)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Rounding	(2)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,159,424)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,114,845	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Champaign County Nursing Home

0001636

Report Period Beginning: 12/01/04

Ending: 11/30/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,155,683	1
2	Discounts and Allowances for all Levels		2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,155,683	3
B. Ancillary Revenue			
4	Day Care	129,764	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 129,764	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants	147,841	10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	47,668	13
14	Non-Patient Meals	3,145	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	96,094	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 294,748	23
D. Non-Operating Revenue			
24	Contributions	10,145	24
25	Interest and Other Investment Income**	12,741	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 22,886	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See attached Sch19A</u>	790,033	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 790,033	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,393,114	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	2,745,425	31
32	Health Care	5,293,554	32
33	General Administration	2,828,939	33
B. Capital Expense			
34	Ownership	273,394	34
C. Ancillary Expense			
35	Special Cost Centers	296,796	35
36	Provider Participation Fee	114,428	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,552,536	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,159,422)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,159,422)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
Facility files as part of County return

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Champaign County Nursing Home

Provider #: 0001636

12/01/04 to 11/30/05

Schedule 19A

XVII. Income Statement

Line 28 Other Income(specify):

Description	Amount
Taxes - Current Operating	737,507
Other Operating Taxes	1,423
Mobile Home Tax	1,218
Payment in Lieu of Taxes	340
Resident Transportation	9,270
Late charges	8,671
Interfund Transfer from General Fund	25,786
Employee Reimbursement	5,398
Other Miscellaneous Revenue	420
Total - Line 28	<u>790,033</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Champaign County Nursing Home**# **0001636**Report Period Beginning: **12/01/04**

Ending:

11/30/05**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,088	2,200	\$ 69,720	\$ 31.69	1
2	Assistant Director of Nursing	2,088	2,107	56,737	26.93	2
3	Registered Nurses	19,797	19,719	422,738	21.44	3
4	Licensed Practical Nurses	36,150	35,816	631,716	17.64	4
5	CNAs & Orderlies	162,307	162,353	2,021,363	12.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,215	4,239	48,986	11.56	8
9	Activity Director	2,086	2,175	46,146	21.22	9
10	Activity Assistants	15,209	15,364	151,804	9.88	10
11	Social Service Worker	6,355	6,630	118,641	17.89	11
12	Dietician					12
13	Food Service Supervisor	2,088	2,223	55,353	24.90	13
14	Head Cook	16,073	16,213	217,687	13.43	14
15	Cook Helpers/Assistants	67,894	69,155	588,828	8.51	15
16	Dishwashers					16
17	Maintenance Worker	7,147	7,743	118,917	15.36	17
18	Housekeepers	40,478	40,519	422,911	10.44	18
19	Laundry	14,078	14,132	138,463	9.80	19
20	Administrator	2,531	2,301	96,235	41.82	20
21	Assistant Administrator	1,601	1,722	54,797	31.82	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,787	21,795	344,800	15.82	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,047	2,094	21,874	10.45	31
32	Other Health Care: See Att. Sch 20A	49,202	50,146	866,094	17.27	32
33	Other(specify) Beauty Shop	4,869	4,861	52,254	10.75	33
34	TOTAL (lines 1 - 33)	480,090	483,507	\$ 6,546,064 *	\$ 13.54	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	500	\$ 19,858	1(3)	35
36	Medical Director	Monthly	4,200	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,600	10(3)	39
40	Physical Therapy Consultant	359	11,181	10A (3)	40
41	Occupational Therapy Consultant	352	10,455	10A (3)	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	29	1,663	10A (3)	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) _____				46
47	_____				47
48	_____				48
49	TOTAL (lines 35 - 48)	1,240	\$ 50,957		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,706	\$ 75,381	10(3)	50
51	Licensed Practical Nurses	3,029	103,803	10(3)	51
52	Certified Nurse Assistants/Aides	2,978	65,054	10(3)	52
53	TOTAL (lines 50 - 52)	7,713	\$ 244,238		53

SEE ACCOUNTANTS' COMPILATION REPORT

Champaign County Nursing Home

Provider #: 0001636

12/01/04 to 11/30/05

Schedule 20A

XVIII. Staffing & Salary Costs

Line 32 Other Health Care (specify):

Description	Hours Worked	Hours Paid	Total Wages	Ave Hrly Wage
Care Plan Coordinators	4,430	4,370	90,990	20.82
Other Nursing Supervisors	16,277	16,694	381,179	22.83
Dental Hygienist	1,590	1,674	37,504	22.40
Adult Day Care	14,870	15,268	204,388	13.39
Child Day Care	8,282	8,346	112,769	13.51
Unit Secretary	3,753	3,794	39,264	10.35
Total - Line 32	49,202	50,146	866,094	17.27

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Jeremy Maupin	Administrator	0	\$ 46,079	Workers' Compensation Insurance	\$ 200,429	IDPH License Fee	\$ 995		
Nancy Richardson	Administrator	0	18,360	Unemployment Compensation Insurance	115,541	Advertising: Employee Recruitment	18,604		
Andrew Buffenbarger	Administrator	0	31,796	FICA Taxes	463,920	Health Care Worker Background Check (Indicate # of checks performed <u>155</u>)	1,542		
				Employee Health Insurance	492,863	Miscellaneous Dues	1,398		
Nancy Richardson	Assistant Administrator	0	54,797	Employee Meals	0	Illinois Health Care Association Dues	11,537		
				Illinois Municipal Retirement Fund (IMRF)*	460,243	Miscellaneous Subscriptions	1,543		
				Employee Morale	36,371	County Nursing Home Assoc. of IL	2,100		
				Employee Physicals & Labs	5,429	Other Advertising	3,478		
				Child Day Care Benefit	101,377				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						Less: Public Relations Expense	()		
B. Administrative - Other						Non-allowable advertising	(3,478)		
						Yellow page advertising	()		
Description			Amount						
Champaign County - Treasury Services			\$ 6,307			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 37,719		
Champaign County - Audit & Accounting Services			49,237						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL (agree to Schedule V, line 22, col.8)					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**d		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Heyl, Royster, Voelker, & Allen	Legal		\$ 16,766				Out-of-State Travel	\$	
Frederick & Hagle	Legal		510						
Duane Morris	Legal		3,413						
Fed Mediation & Conciliation Svc	Arbitrator		150	N/A			In-State Travel		
Edwin H. Benn	Arbitrator		614						
Edward P. Archer	Arbitrator		1,569						
Area Wide Reporting Service	Arbitration Services		433						
Robert W. McAllister	Arbitration Services		600				Seminar Expense		
Altschuler, Melvoin & Glasser	Accounting		7,312						
American Express Tax & Bus Svc.	Accounting		355				See attached schedule	8,805	
Champaign County Treasurer	Accounting		794						
From page 21A			11,613				Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL			(agree to Sch. V, line 24, col. 8)		
			\$ 44,129			\$	TOTAL	\$ 8,805	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Champaign County Nursing Home**Provider #: 0001636****12/01/04 to 11/30/05****Schedule 21A****XIX. SUPPORT SCHEDULE****C. Professional Services**

Brought forward from page 21		32,516
<u>Vendor</u>	<u>Type</u>	
Capital One FBS	Internet services	148
Egix, Inc.	Internet services	208
Lifecare Software Solutions, Inc.	Software support	7,420
SBC	Internet services	600
Administrative Services	Data Processing	21
Champaign County Auditor	Internet connection	834
Ivans	Software support	1,732
Senior Living Systems	Software Support	100
Medline Industries, Inc.	Medicare Billing Service	550
	Subtotal	11,613
Total agreeing to Schedule V, Line 19, Col 3		44,129
Allocated to Day Care and eliminated		(625)
Disallowed Out of Period Legal Fees		(5,348)
Total (agree to Schedule V, line 19, column 8)		<u>38,156</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Champaign County Nursing Home# 0001636

Report Period Beginning:

12/01/04

Ending:

11/30/05**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union Yes
- (2) Are there any dues to nursing home associations included on the cost report Yes
If YES, give association name and amount IHCA - 11,537; County NH Assn. of IL - 2,100
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes
What was the average life used for new equipment added during this period 11.5 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 64,225 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 114,428
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B Yes - See page 8A For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 6,766
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm Yes
Firm Name: Bray, Drake, Guthrie & Richardson The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit not yet complete
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fee

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

11:11 AM 6/6/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-623,691	equal to	-623,691	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	208,671	equal to	208,671	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	37,044	equal to	37,044	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	32,552	equal to	32,552	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	231,670	equal to	280,656	-48,986	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	145,493	equal to	145,493	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	2,745,425	equal to	2,745,425	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	5,293,554	equal to	5,293,554	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,828,939	equal to	2,828,939	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	273,394	equal to	273,394	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	296,796	equal to	296,796	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	114,428	equal to	114,428	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,224,148	equal to	3,740,533	-516,385	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	32,552	-32,552	FAILED	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	197,950	equal to	197,950	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	118,641	equal to	118,641	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	861,868	equal to	861,868	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	118,917	equal to	118,917	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	422,911	equal to	422,911	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	138,463	equal to	138,463	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	151,032	equal to	151,032	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	344,800	equal to	344,800	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	6,546,064	equal to	6,546,064	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	19,858	< or = to	19,858	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	4,200	< or = to	4,200	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	247,838	< or = to	247,838	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	11	-11	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	151,032	equal to	151,032	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	55,544	equal to	55,544	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	44,129	equal to	44,129	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,876,173	equal to	1,876,173	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	37,719	equal to	37,719	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	8,805	equal to	8,805	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	114,428	equal to	114,428	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	10,685	-10,685	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	5,087	equal to	5,087	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	2,100	equal to	2,100	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	6,393,307	equal to	6,393,307	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	2,163,802	equal to	2,163,802	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	6,812,350	equal to	6,812,350	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,114,845	equal to	2,114,845	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-1,159,422	equal to	-1,159,422	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,171,515	equal to	3,171,515	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Champaign County Nursing Home
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 11/30/05

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	12.91	6.01	6.48
2	Food Purchase	7.59	4.31	4.40
3	Housekeeping	6.25	3.70	3.68
4	Laundry	2.28	1.85	1.90
5	Heat & Other Utilities	4.68	2.95	2.93
6	Maintenance	2.84	3.01	3.03
8	Total General Services	36.56	22.58	22.99
10	Nursing & Medical Records	58.23	41.83	43.12
10A	Therapy	3.84	2.10	2.69
11	Activities	2.78	1.91	1.92
12	Social Services	1.62	1.42	1.64
16	Total Health Care & Programs	66.53	49.48	51.22
17	Administration	2.82	3.36	3.15
19	Professional Services	0.52	0.99	0.85
21	Clerical & Gen. Office Expense	5.55	4.79	4.97
22	Employee Benefits & PR Taxes	25.68	10.09	11.01
24	Travel & Seminar	0.12	0.08	0.13
26	Insurance-Property, Liability & Malpractice	3.16	2.58	2.55
28	Total General Administrative	38.43	24.94	26.11
29	Total Operating Expenses	141.52	98.06	100.03
30	Depreciation	2.86	3.70	4.08
32	Interest	-	2.54	1.96
33	Real Estate Taxes	-	1.38	1.08
37	Total Ownership	3.36	11.11	9.80
	Total Operating and Ownership Cost	144.88	109.17	109.83

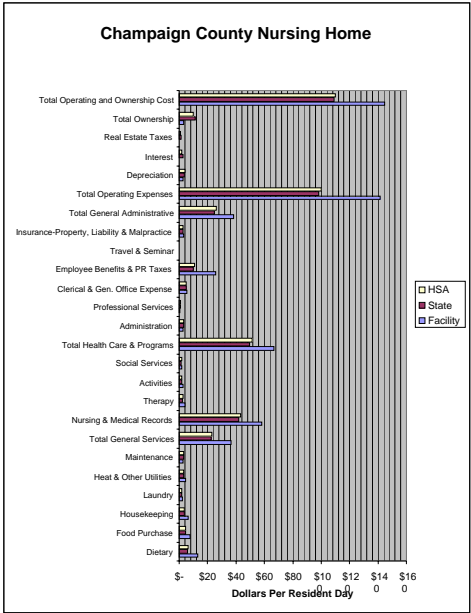
Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

Enter your HSA # in next column
Census (Pulls from Page 2)

4
73,052

IDHFS LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

Cost Report Line	Description	State-Wide	HSA											10th %	90th %
			1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



Champaign County Nursing Home
IDPA Comparative Data - Per Resident Day Cost
Year Ending 11/30/05

Enter your HSA # in next column
Census (Pulls from Page 2)

11

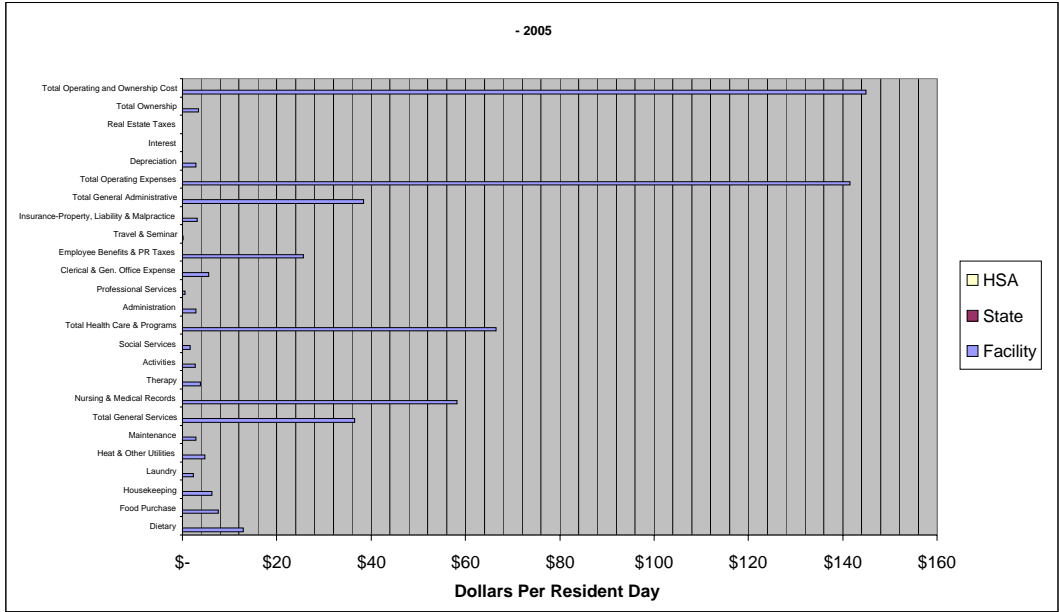
73,052

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	12.91	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	7.59	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	6.25	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.28	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	4.68	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	2.84	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	36.56	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	58.23	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	3.84	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	2.78	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.62	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	66.53	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.82	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.52	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	5.55	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	25.68	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.12	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	3.16	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	38.43	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	141.52	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	2.86	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	0.00	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.00	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	3.36	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	144.88	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

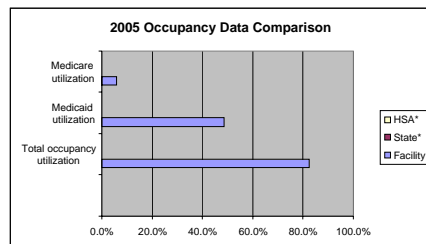
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



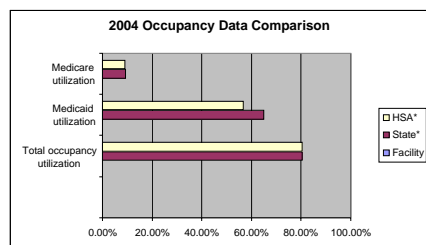
2005

	Your		
	Facility	State*	HSA*
Total occupancy utilization	82.36%	0.00%	0.00%
Medicaid utilization	48.58%	0.00%	0.00%
Medicare utilization	5.74%	0.00%	0.00%
Private pay percent utilization	28.05%	N/A	N/A
Capacity in Patient Days	88,695	N/A	N/A
Census days of service provided	73,052	N/A	N/A



2004

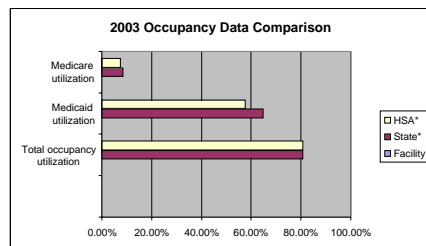
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	80.40%
Medicaid utilization	#DIV/0!	65.00%	56.70%
Medicare utilization	#DIV/0!	9.40%	8.90%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.
Champaign County Nursing Home
Comparative Occupancy Data
Year Ending
HSA 4

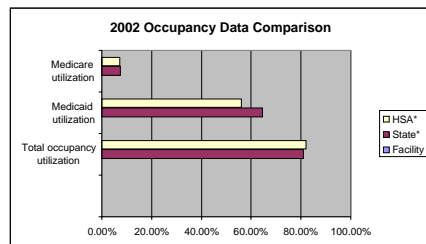
2003

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	80.60%
Medicaid utilization	#DIV/0!	64.80%	57.70%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

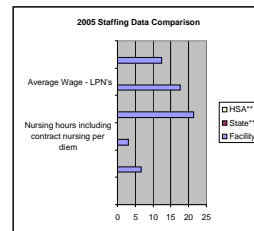


2002

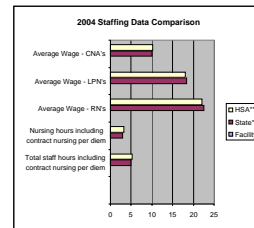
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	81.90%
Medicaid utilization	#DIV/0!	64.50%	56.10%
Medicare utilization	#DIV/0!	7.40%	7.20%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	6.72	0.00	0.00
Nursing hours including contract nursing per diem	3.15	0.00	0.00
Average Wage - RN's	21.44	0.00	0.00
Average Wage - LPN's	17.64	0.00	0.00
Average Wage - CNA's	12.45	0.00	0.00

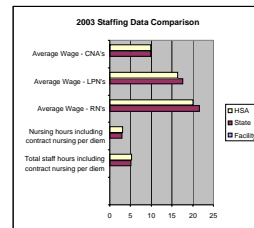


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

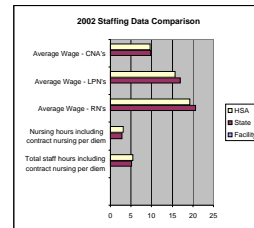


** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

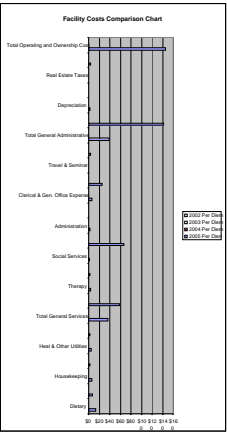
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.10	
Average Wage - RN's	21.56	19.99	
Average Wage - LPN's	17.64	16.41	
Average Wage - CNA's	9.91	9.89	



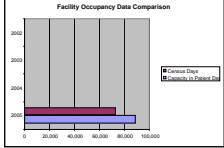
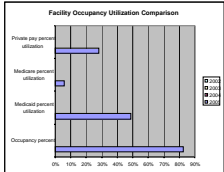
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.40	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	19.18	
Average Wage - LPN's	16.89	15.72	
Average Wage - CNA's	9.73	9.65	



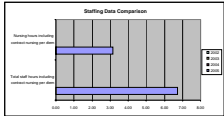
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Diets	12.94	4500/01	4500/01	4500/01
2	Food Purchase	7.39	4500/01	4500/01	4500/01
3	Housekeeping	4.25	4500/01	4500/01	4500/01
4	Laundry	1.38	4500/01	4500/01	4500/01
5	Heat & Other Utilities	4.48	4500/01	4500/01	4500/01
6	Maintenance	2.86	4500/01	4500/01	4500/01
8	Total General Services	34.36	4500/01	4500/01	4500/01
10	Nursing & Medical Records	58.23	4500/01	4500/01	4500/01
10A	Therapy	3.86	4500/01	4500/01	4500/01
11	Activities	1.76	4500/01	4500/01	4500/01
12	Social Services	1.42	4500/01	4500/01	4500/01
16	Total Health Care & Programs	68.23	4500/01	4500/01	4500/01
17	Administration	2.82	4500/01	4500/01	4500/01
19	Professional Services	6.52	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	5.55	4500/01	4500/01	4500/01
22	Telephone Services & PR Fees	22.48	4500/01	4500/01	4500/01
24	Travel & Lodging	0.12	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	3.36	4500/01	4500/01	4500/01
26	Total General Administration	8.47	4500/01	4500/01	4500/01
29	Total Operating Expenses	140.52	4500/01	4500/01	4500/01
30	Depreciation	2.86	4500/01	4500/01	4500/01
32	Interest	-	4500/01	4500/01	4500/01
33	Real Estate Taxes	-	4500/01	4500/01	4500/01
37	Total Ownership	3.36	4500/01	4500/01	4500/01
	Total Operating and Ownership Cost	144.88	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	82.36%	4500/01	4500/01	4500/01
Medicaid percent utilization	48.58%	4500/01	4500/01	4500/01
Medicare percent utilization	5.74%	4500/01	4500/01	4500/01
Private pay percent utilization	38.85%	4500/01	4500/01	4500/01
Capacity in Patient Days	58,688	0	0	0
Census Days	75,000	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	6.72	0.00	0.00	0.00
Nursing hours including contract nursing per day	3.92	0.00	0.00	0.00
Average Wage - BSN	21.44	0.00	0.00	0.00
Average Wage - LPN	17.64	0.00	0.00	0.00
Average Wage - CNA	12.48	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	861,868	63,783	19,858	945,509	0	945,509	-2,399	943,110
2. Food Purchase	0	578,125	0	578,125	0	578,125	-23,349	554,776
3. Housekeeping	422,911	37,193	125	460,229	0	460,229	-3,577	456,652
4. Laundry	138,463	27,799	0	166,262	0	166,262	0	166,262
5. Heat and Other Utilities	0	0	378,391	378,391	0	378,391	-36,268	342,123
6. Maintenance	118,917	11,980	86,012	216,909	0	216,909	-9,392	207,517
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,542,159	718,880	484,386	2,745,425	0	2,745,425	-74,985	2,670,440
9. Medical Director	0	0	4,200	4,200	0	4,200	0	4,200
10. Nursing & Medical Records	3,740,533	265,379	247,838	4,253,750	0	4,253,750	-293	4,253,457
10a. Therapy	48,986	1,258	230,412	280,656	0	280,656	0	280,656
11. Activities	197,950	5,046	11	203,007	0	203,007	0	203,007
12. Social Services	118,641	1	0	118,642	0	118,642	0	118,642
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	317,157	1,626	114,516	433,299	0	433,299	-433,299	0
16. Total Health Care & Programs	4,423,267	273,310	596,977	5,293,554	0	5,293,554	-433,592	4,859,962
17. Administrative	151,032	0	55,544	206,576	0	206,576	-787	205,789
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	44,129	44,129	0	44,129	-5,973	38,156
20. Fees, Subscriptions & Promotion	0	0	41,197	41,197	0	41,197	-3,478	37,719
21. Clerical & General Office	344,800	15,221	63,468	423,489	0	423,489	-17,850	405,639
22. Employee Benefits & Payroll	0	0	1,865,488	1,865,488	0	1,865,488	10,685	1,876,173
23. Inservice Training & Education	0	0	2,526	2,526	0	2,526	0	2,526
24. Travel and Seminar	0	0	8,805	8,805	0	8,805	0	8,805
25. Other Admin. Staff Trans	0	0	2,159	2,159	0	2,159	-31	2,128
26. Insurance-Prop.Liab.Malpractice	0	0	234,570	234,570	0	234,570	-3,906	230,664
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	495,832	15,221	2,317,886	2,828,939	0	2,828,939	-21,340	2,807,599
29. Total General Administrative	6,461,258	1,007,411	3,399,249	10,867,918	0	10,867,918	-529,917	10,338,001
30. Depreciation	0	0	236,350	236,350	0	236,350	-27,679	208,671
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	37,044	37,044	0	37,044	0	37,044
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	273,394	273,394	0	273,394	-27,679	245,715
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	32,552	144,235	0	176,787	0	176,787	0	176,787
40. Barber and Beauty Shop	52,254	1,660	0	53,914	0	53,914	0	53,914
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	114,428	114,428	0	114,428	0	114,428
43. Other (specify):*	0	0	66,095	66,095	0	66,095	-66,095	0
44. Total Special Cost Ce	84,806	145,895	180,523	411,224	0	411,224	-66,095	345,129
45. Grand Total	6,546,064	1,153,306	3,853,166	11,552,536	0	11,552,536	-623,691	10,928,845

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	223,035	223,035
2. Cash - Patient Deposits	18,938	18,938
3. Accounts & Notes Recievable	817,550	817,550
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	41,690	41,690
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	193	193
10. Total current assets	1,101,406	1,101,406
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	0
14. Buildings, at Historical Cost	6,257,706	6,257,706
15. Leasehold Improvements, Historical Cost	135,601	135,601
16. Equipment, at Historical Cost	2,165,902	2,165,902
17. Accumulated Depreciation (book methods)	-6,812,350	-6,812,350
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	323,250	323,250
23. other (specify):	0	0
24. Total Long-Term Assets	2,070,109	2,070,109
25. Total Assets	3,171,515	3,171,515
CURRENT LIABILITIES		
26. Accounts Payable	240,812	240,812
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	18,938	18,938
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	533,322	533,322
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	263,598	263,598
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,056,670	1,056,670
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	0
46.Total Liabilities	1,056,670	1,056,670
47.Total Equity	2,114,845	2,114,845
48.Total Liabilities and Equity	3,171,515	3,171,515

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	9,155,683
2. Discounts and Allowances for all Levels	0
Subtotal - Inpatient Care	9,155,683
4. Day Care	129,764
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Ancillary Revenue	129,764
9. Payments for Education	0
10. Other Governmental Grants	147,841
11. Nurses Aide Training Reimbursements	-
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	47,668
14. Non-Patient Meals	3,145
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	96,094
22. Laundry	0
Subtotal - Other Operating Revenue	294,748
24. Contributions	10,145
25. Interest and Other Investments Income	12,741
Subtotal - Non-Operating Revenue	22,886
27. Other Revenue (specify):	764,246
28. Other Revenue (specify):	25,786
Subtotal - Other Revenue	790,032
30. Total Revenue	10,393,113
31. General Services	2,745,425
32. Health Care	5,293,554
33. General Administration	2,828,939
34. Ownership	273,394
35. Special Cost Centers	296,796
35. Provider Participation Fee	114,428
37. Other	0
40. Total Expenses	11,552,536
41. Income Before Income Taxes	-1,159,423
42. Income Taxes	0
43. Net Income or Loss for the Year	-1,159,423

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IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2005 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

Cost Report	
Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

State-Wide
Total staff hours including contract nurses per diem
Nursing hours including contract nurses per diem
RN
LPN
CNA
DON
ADON

2003 - Staffing and Occupancy Data

State-Wide
Average Occupancy
Medicaid Utilization
Medicare Utilization

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
	1	2	3	4	5	6	7	8	9	10	11

10th % 90th %

Cost Report		Champaign County Nursing Home	Champaign County Nursing Home	2005 Census
Line	Description			73,052
1	Dietary			
2	Food Purchase			
3	Housekeeping			
4	Laundry			
5	Heat & Other Utilities			
6	Maintenance			
8	TOTAL GENERAL SERVICES			
10	Nursing & Medical Records			
10A	Therapy			
11	Activities			
12	Social Services			
16	TOTAL HEALTH CARE & PROGRAMS			
17	Administration			
19	Professional Services			
21	Clerical & Gen. Office Expense			
22	Employee Benefits & PR Taxes			
24	Travel & Seminar			
26	Insurance-Property, liability & Malpractice			
28	TOTAL GENERAL ADMINISTRATIVE			
29	TOTAL OPERATING EXPENSES			
30	Depreciation			
32	Interest			
33	Real Estate Taxes			
37	TOTAL OWNERSHIP			
	TOTAL OPERATING & OWNERSHIP COST			

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

**Champaign
County
Nursing
Home
2004
Costs**

Champaign
County
Nursing
Home
2004
Census

[illegible]

Cost	
Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
32	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.43
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.12
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.13	10.02	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	13.00%	7.70%	8.90%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Champaign
County
Nursing
Home

Champaign
County
Nursing
Home

2003
Census

2003 Costs

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%